

Exhibit 609

PLAINTIFFS' OMNIBUS OPPOSITION TO DEFENDANTS' MOTIONS FOR SUMMARY JUDGMENT

Case No.: 4:22-md-03047-YGR

MDL No. 3047

In Re: Social Media Adolescent Addiction/Personal Injury Products Liability Litigation

**Second Amended Expert Report of
Douglas L. Leslie, Ph.D.
for Breathitt County Board of Education**

September 4, 2025

CONFIDENTIAL - SUBJECT TO PROTECTIVE ORDER

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I. EXECUTIVE SUMMARY OF OPINIONS

1. **Opinion 1:** There are significant costs to the Breathitt County School District associated with hiring the staff required to fulfill Dr. Hoover's strategic plan. Costs to the Breathitt County School District in present value dollars are between \$39.2 and \$48.0 million over a fifteen year period, beginning in 2026. Adjusting for inflation, those costs are between \$51.1 and \$62.6 million dollars.

2. **Opinion 2:** Significant costs exist for the Breathitt County School District in applying the recommendations made in Dr. Hoover's strategic plan. Costs to the Breathitt County School District in present value dollars are between \$544,739 and \$615,201 over a fifteen year period, beginning in 2026. Adjusting for inflation, those costs are between \$671,085 and \$759,207 dollars.

3. **Opinion 3:** Taken together, the total costs of the strategic plan as proposed by Dr. Hoover for Breathitt County School District, which includes the cumulative cost of new staff, and cumulative training and development costs identified above, are between \$39.8 and \$48.6 million in present value dollars. These costs are between \$51.8 and \$63.3 million when adjusted for inflation.

II. QUALIFICATIONS

4. My name is Douglas Leslie. I am a Professor at the Pennsylvania State University. I have appointments in the Department of Public Health Sciences and the Department of Psychiatry & Behavioral Health at the Penn State College of Medicine. I have been at Penn State for over 15 years. Before joining Penn State, I held faculty appointments at the Medical University of South Carolina and Yale University. I received my Ph.D. in Economics from Yale University in 1998 and my B.S. from the University of Virginia in 1990.

5. I specialize in Health Economics and Health Services Research. I have published more than 225 articles and coauthored two book chapters. I sit on the Editorial Boards of the *Journal of the American Geriatrics Society*, the *Journal of Mental Health Policy and Economics*, and *Medical Care Research and Review*.

6. I have received several awards for my research. In 2001 and 2002, I was awarded the MarketScan® Investigator Award for my research using a large, national private health insurance claims database called MarketScan®. In 2005, I was awarded the Excellence in Mental Health Policy and Economics Research Award by the International Center of Mental Health Policy and Economics, which also awarded me the Research Mentorship Award in 2006. In 2008, I was named the Scholar of the Year at the Medical University of South Carolina College of Health Professions. In 2015, the Association of American Medical Colleges highlighted my research in their Health Equity Snapshot. In 2020 and 2025, I was awarded Career Citation Milestone Awards by the Penn State College of Medicine.

7. In addition to my research, I have a record of service to the profession. I served as a Scientific Committee member of the American Society of Health Economists from 2005 to 2007. In 2008, I was the Academic Co-Chair of the 14th National Institute of Mental Health Biennial Research Conference on the Economics of Mental Health. Finally, I was a member of an Institute of Medicine (now called the National Academy of Medicine) committee tasked with assessing ongoing efforts in the treatment of post-traumatic stress disorder in the Departments of Defense and Veterans Affairs from 2011 to 2014.

8. My work focuses primarily on the effects of various policies on access to healthcare services, quality of care, and costs. Often, my work requires that I determine the cost of healthcare interventions.¹ This involves determining the resources required to deliver the intervention (e.g., personnel and supplies), determining the cost associated with each resource, and then summing across all resources to compute the cost of delivering the intervention.

¹ B. Druss, *et al.*, “Budget Impact and Sustainability of Medical Care Management for Persons with Serious Mental Illnesses,” *American Journal of Psychiatry*, 168(11), 2011, pp. 1171-78; A. Rollins, *et al.*, “Comparing the Costs and Acceptability of Three Fidelity Assessment Methods for Assertive Community Treatment,” *Administration and Policy in Mental Health*, 44(5), 2017, pp. 810-16; D. Leslie, *et al.*, “Comparative Salary-Related Costs of a Brief App-Directed Delirium Identification Protocol by Hospitalists, Nurses, and Nursing Assistants,” *Journal of the American Geriatrics Society*, 70(8), 2022, pp. 2371-78.

9. For example, in a study published in the *American Journal of Psychiatry* in 2011,² I determined the cost of a medical care management intervention for community mental health settings. The intervention involved embedding registered nurses in an urban community mental health center (CMHC) who would provide patient education and activation and logistical support in accessing ongoing comprehensive primary care services for individuals with serious and persistent mental illness receiving care at the CMHC. To determine the costs of the intervention, I obtained nurse salary information from the Bureau of Labor Statistics and determined training costs based on daily salaries for senior staff providing training. Equipment costs were divided into one-time setup costs (for durable equipment) and recurring expenses (for things like bandages and gloves); prices for these supplies were drawn from the national medical supply company where the products were purchased. Combining across personnel salaries, fringe benefits, supplies and equipment, and overhead, I computed that the intervention cost \$973 per patient for the first year and \$915 per patient for the second year.

10. In another study published in the *Journal of the American Geriatrics Society* in 2022,³ I determined the cost of a brief app-based delirium identification protocol. Time spent by physicians, nurses, and certified nursing assistants to complete the screening protocol was multiplied by their corresponding hourly wage to determine the cost of implementing the protocol in inpatient hospital settings. I calculated the cost of implementing a nurse-based screening protocol in a medium-sized (300-bed) hospital would be \$63,015 plus \$4,356 for initial and annual training.

11. My curriculum vitae, which provides additional details about my career and publications, is included as Attachment A. I have been deposed six times in the last four years.⁴ My billing

² Druss, *et al.*, *op. cit.*

³ Leslie, *et al.*, *op. cit.*

⁴ Deposition, June 2021, *State of Alabama v. Endo Health Solutions, Inc.*, Civil Action Number CV-2019-901174, Alabama Circuit Court in Montgomery County; Deposition, September 2021, *County of Dallas v. Purdue Pharma, LP*, MDL Pretrial Cause No. 2018-77098, 116th Judicial District in Dallas, Texas, *In re: Texas Opioid Litigation*, Master File No. 2018-63587, 152nd Judicial District in Harris County, Texas; Deposition, November 2021, *County of Bexar v. Purdue Pharma, et al.*, MDL Pretrial Cause No. 2018-77066, In the District Court of the 224th Judicial

rate in this matter is \$650 per hour. I receive additional compensation based on my staff billings in support of my work on this matter. My compensation is not dependent on the outcome of these proceedings. My analysis is ongoing, and I reserve the right to supplement or modify my work based on new or additional data, materials, or testimony that may become available to me, including, but not limited to, other expert witness reports that have not been produced prior to the completion of my assignment. In addition to my experience, qualifications, knowledge of generally accepted economic principles, and assessment of the relevant literature and documents, the materials that I relied upon for this Report are listed in Attachment B and included in the backup materials.

III. ASSIGNMENT AND SUMMARY OF OPINIONS

12. I have reviewed the expert report of Dr. Sharon Hoover, a Professor of Child and Adolescent Psychiatry and licensed clinical psychologist who has conducted a social media school district impact analysis and recommends a strategic plan for Breathitt County School District to address the damaging effects of social media use on student well-being, learning, the school environment, and the school district through the development of comprehensive school mental health systems to address these harms. I have been tasked with calculating the present value of future costs associated with implementation of the plan for Breathitt County School District as recommended by Dr. Hoover.⁵

Opinion 1: There are significant costs to the school district associated with hiring the staff required to fulfill Dr. Hoover's strategic plan.

Opinion 2: Significant costs exist for the school district in applying the recommendations made in Dr. Hoover's strategic plan.

District, Bexar County, Texas, *In re: Texas Opioid Litigation*, Master File No. No. 2018-63587, 152nd Judicial District in Harris County, Texas; Deposition, November 2022, *State of Georgia v. Teva Pharms. Ind. Ltd.*, Case No. 19-A-00060-2, In the Superior Court of Gwinnett County Business Care Division; Deposition, December 2022, *State of Nevada vs. McKesson Corporation, et al.*, Case No. A-19-796755-B, 8th Judicial District Court in Clark County, Nevada; Deposition, April 26, 2024, *Mayor & City Counsel of Baltimore vs. Purdue Pharma, et al.*, In the Circuit Court of Maryland, Baltimore City.

⁵ See Expert Report of Dr. Sharon Hoover, May 16, 2025; see also Expert Report of Dr. Sharon Hoover, May 18, 2025.

IV. METHODOLOGY FOR CALCULATING STRATEGIC PLAN COSTS

13. The strategic plan costs consist of two separate cost calculations. First, new staff must be hired to complete essential functions related to the strategic plan. Second, district staff must be trained according to recommendations made in the strategic plan.

14. To calculate the costs of hiring new staff outlined in the strategic plan, I identify comparable salaries for the district, and extend these costs over fifteen years, beginning in the FY2026 school year. This period represents the time required for students in the kindergarten cohort to age out of public schooling.

15. To calculate the training costs associated with the strategic plan, I consider the average wages for the roles identified in the plan, along with the training hours involved in each recommendation. I use these inputs to calculate the time value of delivering each recommended training to district staff over the fifteen-year period.

16. My analysis uses comparable salary data from two sources. First, I use U.S. Department of Labor Bureau of Labor Statistics (BLS) salary data for the Metropolitan or Non-Metropolitan Statistical Area (MSA) the district falls within.⁶ If comparable salaries are not available at the MSA level, I instead use BLS data compiled at the state level.⁷ Second, I use budgets provided by the school district to determine the average salary of a 1 FTE (full-time equivalency) position paid by the school district. If the budget data provided does not allow for this calculation, I instead take a weighted average cost per 1 FTE paid by the district for similar functions.

17. After using these data sets to identify comparable positions and salaries, I then apply a multiplier that adds the fringe benefits provided by the district. These data are also used to calculate the average hourly wages paid to administrators, teachers, support staff, and all other

⁶ U.S. Bureau of Labor Statistics, “May 2024 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates,” (<https://www.bls.gov/oes/current/oesrma.htm>).

⁷ U.S. Bureau of Labor Statistics, “Occupational Employment and Wage Statistics (OEWS) Tables,” May 2024 (<https://www.bls.gov/oes/tables.htm>).

staff at the school district.⁸ I use the wage data for newly hired staff fulfilling administrator and mental health support roles as a proxy for wages paid to school district administrators and support staff. I use the wage data for full-time primary and secondary school teachers to measure the wages paid by the school district to teachers. I consider the wages paid to transportation, facilities, clerical and custodial staff as a proxy for wages paid to all other staff in the district.⁹

18. The overarching strategic plan and recommendations made within the plan use school district data provided to me in this district's plaintiff fact sheet,¹⁰ as well as Common Core survey data compiled by the National Center for Education Statistics¹¹ and data provided by the school districts in the SHAPE questionnaire. The figures I rely upon for total numbers of schools, teachers, and students in this district use data for the 2023/2024 school year. These are the latest figures available to me. I conservatively consider these data to remain constant through the 2024/2025 school year, and into the beginning of the 2025/2026 school year. I calculate costs for 2026 through 2040, the full duration of the fifteen-year strategic plan.

V. COSTS OF STRATEGIC PLAN

A. Calculated Costs of New Staff Required for Breathitt County School District's Strategic Plan

19. The calculated costs of new positions required by the strategic plan, using both wage data from the U.S. Bureau of Labor Statistics (BLS Method) and school district budgets (Budget Method), are found below in Table 1.¹²

⁸ To calculate hourly wages in my analysis I treat administrator and other staff as full-time year-round employees (a 2,080-hour working year), and teachers and support staff as full time, 10-month employees (a 1,733-hour working year).

⁹ For more on these calculations, see Attachment E of this Report.

¹⁰ Amended Plaintiff Fact Sheet, in this matter, May 12, 2025, which provides district counts of schools, students, teachers, and mental health support staff.

¹¹ National Center for Education Statistics, "Search for Public School Districts: District Directory Information (2023-2024 School Year)," May 2025 (<https://nces.ed.gov/ccd/districtsearch/index.asp>).

¹² For underlying calculations, see Attachment C of this Report.

**Table 1. Cumulative Cost of New Positions, 2026-2040:
Breathitt County School District**

	BLS Method	Budget Method
Cost of Strategic Plan - Present Value	\$39,229,582	\$48,018,420
Cost of Strategic Plan - Adjusted for Inflation	\$51,104,993	\$62,554,351

B. Calculated Costs of Dr. Hoover's Recommendations for Breathitt County School's Strategic Plan

20. The calculated costs of recommendations made in the strategic plan using the BLS Method and Budget Method are found below in Table 2.¹³

**Table 2. Cumulative Training and Development Costs, 2026-2040:
Breathitt County School District**

	BLS Method	Budget Method
Cost of Strategic Plan - Present Value	\$544,739	\$615,201
Cost of Strategic Plan - Adjusted for Inflation	\$671,085	\$759,207

VI. CONCLUSION

21. Taken together, the total costs of the strategic plan as proposed by Dr. Hoover for Breathitt County School District, which includes the cumulative cost of new staff, and cumulative training and development costs identified above, are between \$39.8 and \$48.6 million in present value dollars. These costs are between \$51.8 and \$63.3 million when adjusted for inflation.

¹³ For underlying calculations, see Attachment D and Attachment E of this Report.

The undersigned hereby certifies their understanding that they owe a primary and overriding duty of candor and professional integrity to help the Court on matters within their expertise and in all submissions to, or testimony before, the Court. The undersigned further certifies that their report and opinions are not being presented for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation.

A handwritten signature in black ink, appearing to read "Doug Leslie", is written above a horizontal line.

Douglas L. Leslie, Ph.D.

September 4, 2025

ATTACHMENT A

Curriculum Vitae

NAME: Douglas L. Leslie, Ph.D.

BORN: September 7, 1968, Cleveland, Ohio

EDUCATION: B.A., Economics, University of Virginia, 1990
 M.A., Economics, Yale University, 1992
 M.Phil., Economics, Yale University, 1993
 Ph.D., Economics, Yale University, 1998

CAREER: July 1997 – July 2007	Mental Health Economist, Northeast Program Evaluation Center, VA Medical Center, West Haven, CT.
November 1997 – June 1999	Associate Research Scientist, Department of Psychiatry, Yale School of Medicine
July 1999 – June 2006	Assistant Professor, Department of Psychiatry, Yale School of Medicine
July 2000 – June 2006	Assistant Professor, Epidemiology and Public Health, Yale School of Medicine
July 2006 – June 2007	Associate Professor, Department of Psychiatry, Yale School of Medicine
July 2006 – June 2007	Associate Professor, Epidemiology and Public Health, Yale School of Medicine
July 2007 – June 2009	Associate Professor, Health Administration and Policy, Medical University of South Carolina
April 2008 – June 2009	Associate Director, Center for Health Economics and Policy Studies, Medical University of South Carolina
July 2009 – present	Professor, Public Health Sciences and Psychiatry, Penn State College of Medicine
January 2011 – September 2022	Founding Director, Center for Applied Studies in Health Economics, Department of Public Health Sciences, Penn State College of Medicine
January 2012 – September 2014	Director, Master of Science in Public Health Sciences, Penn State College of Medicine
July 2012 – June 2014	Co-Director, CTSI TL1 Pre-doctoral Training Program, Penn State University
September 2014 – September 2022	Chief, Division of Health Services and Behavioral Research, Department of Public Health Sciences, Penn State University

September 2014 – September 2022 Vice Chair for Education, Department of Public Health Sciences, Penn State University

October 2022 – present Chair, Department of Public Health Sciences, Penn State University

PROFESSIONAL HONORS:

1990	Phi Beta Kappa
1990	Distinguished Major in Economics - High Distinction
1990 - 1994	Yale University Fellowship
Fall 1995	Yale University Dissertation Fellowship
2001	MarketScan Investigator Award, The MEDSTAT Group
2002	MarketScan Investigator Award, The MEDSTAT Group
2005	Excellence in Mental Health Policy and Economics Research Award, ICMPE
2005 - 2007	American Society of Health Economists, Scientific Committee member
2006 - 2007	Research Mentorship Award, Interdisciplinary Postgraduate Training in Mental Health Policy and Economics Research, International Center for Mental Health Policy and Economics
2008	Academic Co-Chair, 14th NIMH Biennial Research Conference on the Economics of Mental Health
2008	Medical University of South Carolina Scholar of the Year, College of Health Professions
2010	Program Committee member, 15 th Biennial Research Conference on the Economics of Mental Health
Feb 2011 – June 2014	Member, IOM Committee on the <i>Assessment of Ongoing Efforts in the Treatment of PTSD</i>
2015	Health Equity Research Snapshot, Association of American Medical Colleges
2020	Career Citation Milestone Award, Penn State College of Medicine
2025	Career Citation Milestone Award, Penn State College of Medicine

OTHER PROFESSIONAL ACTIVITIES:

Editorial Board: Journal of the American Geriatrics Society
Journal of Mental Health Policy & Economics
Medical Care Research and Review

Professional organizations:

AcademyHealth
American Public Health Association
American Society of Health Economists (Charter Member)
International Health Economics Association

International Society for Autism Research
International Society for Pharmacoeconomics and Outcomes Research

Journal Referee: Administration and Policy in Mental Health and Mental Health Services Research, American Journal of Managed Care, Archives of General Psychiatry, Archives of Pediatrics & Adolescent Medicine, Autism: International Journal of Research and Practice, Bipolar Disorders, Clinical Schizophrenia & Related Psychoses, CNS Spectrums, Health Affairs, Journal of the American Academy of Child and Adolescent Psychiatry, Journal of the American Geriatrics Society, JAMA, JAMA Psychiatry, Journal of Autism and Developmental Disorders, Journal of Biopharmaceutical Statistics, Journal of Child and Adolescent Psychopharmacology, Journal of Clinical Psychiatry, Journal of General Internal Medicine, Journal of Gerontology, Journal of Mental Health Policy and Economics, Journal of Rehabilitation Research and Development, Medical Care, Medical Care Research and Review, Mental Health Services Research, Pain, Pharmacoeconomics, Psychiatry Research, Psychiatric Services, Scandinavian Journal of Public Health, Schizophrenia Bulletin, Social Science & Medicine

Grant Review Committees:

NIH Child and Family Mental Health Services Research ZMH1 CRB-M(09), June 17, 2004
NIH Special Emphasis Panel ZMH1 BRB-N(06), January 10, 2005
NIH Special Emphasis Panel ZMH1 ERB-I(07), March 14, 2005
NIH Special Emphasis Panel ZMH1 CNF-A(02), July 15, 2005
NIH Special Emphasis Panel ZMH1 ERB-I(05), March 21, 2006
NIH Special Emphasis Panel ZMH1 ERB-B(05), June 19, 2006
NIH Mental Health Services Research in Specialty Settings (SRSP), October 18, 2006
NIMH SRSP, Standing Member, 2007 - 2011
Autism Speaks Trailblazer grant review committee, February 17, 2011
PCORI grant review committee, November, 2012
Autism Speaks Early Access to Care grant review committee, July 10, 2013
Autism Speaks Weatherstone Pre-Doctoral Fellowship grant review committee, February 6-7, 2014
NIMH Mental Health Services Review Committee (SERV), Ad Hoc Member, October 2014
NIMH Mental Health Services Review Committee (SERV), Ad Hoc Member, October 2015
NIDA Special Emphasis Panel ZDA1 HXO-H(08), June 11, 2019
NIDA Special Emphasis Panel ZDA1 HXO-H(09), June 12, 2019
NIMH Special Emphasis Panel ZMH1 ERB-K06, July 15, 2020
CSR Community Influences on Health Behavior, Ad Hoc Mail Reviewer, February 2022

SERVICE TO THE UNIVERSITY:

2007 – 2009	CHP Curriculum Committee, MUSC
2008 – 2009	CHP Promotion and Tenure Committee, MUSC
2008 – 2009	Program Director, Master in Research Administration, MUSC
2009 – 2014	PHS Research Computing Advisory Committee, PSU
2010 – 2014	PHS Master of Science Program Committee, PSU
2011 – 2014	PHS Master of Science Admission Committee, PSU
2011 – 2012	PHS Internal Self Study Task Force, PSU

2012 – 2014	College of Medicine Promotion and Tenure Committee, PSU
2013 – 2014	PHS Procedure Manual Committee, PSU
2014 – 2022	PHS Promotion and Tenure Committee, PSU
2015 – 2018	Chair, COM Research Informatics Advisory Committee, PSU
2015 – 2018	Member, COM IT Governance Council, PSU
2017 – 2018	Member, Law and Medicine Faculty Search Committee
2018 – 2019	Chair, PHS Promotion and Tenure Committee, PSU
2020	COM Strategic Planning Project, Research Task Force, PSU

GRANTS HISTORY:

Current Grants:

NIAAA R01AA023267; “Alcohol and pregnancy: benefits and harms of state-level policies”; PI: Sarah Roberts; Role: Co-Investigator; 5% effort; Grant period: 3/2021 – 2/2026

PA Options for Wellness; “Medical marijuana research program”; PI: Kent Vrana; Role: Co-Investigator; 5% effort; Grant period: 7/2021 – 7/2025.

NIMHD R01MD017495; “Structural racism and discrimination in emergency department transfers: Unintended consequences of the Emergency Medical Treatment and Labor Act (EMTALA)”; PI: Charlene Hsuan; Role: Co-Investigator; 5% effort; Grant period: 5/2022 – 12/2026.

AHRQ R01HS028651; “COVID-19, health systems and vulnerable populations: Policies affecting maternal opioid use during pregnancy”; MPI: Douglas Leslie and Cynthia Chuang; 15% effort; Grant period: 9/30/22 – 9/2/25.

AHRQ R01HS029003; “The interplay of behavioral therapies, pharmacological treatments and psychiatric adverse events among youth with autism spectrum disorders”; PI: Guodong Liu; Role: Co-Investigator; 9% effort; Grant period: 4/2023 – 3/2026.

NIMHD R01HD108337; “State-level factors and maternal and child health outcomes”; PI: Sarah Roberts; Role: Co-Investigator; 2.5% effort; Grant period: 9/2022 – 6/2027.

PA Breast Cancer Coalition; “Effects of dense breast legislation on breast cancer care”; PI: Chan Shen; Role: Co-Investigator; 3% effort; Grant period: 1/2025 – 12/2025.

Expired Grants:

NIDA R01DA047396; “Opioid Use Disorders in Adolescents: Predictors of Treatment and Outcomes”; PI: Douglas Leslie; 25% effort; Grant period: 2/15/19 – 12/31/23.

AHRQ R01HS027166; “Impact of State and Federal Contraceptive Coverage Policies on Contraceptive Use, Costs, and Pregnancy Outcomes”; PI: Cynthia Chuang; 10% effort; Grant period: 1/9/20 – 6/30/24.

- NIDA R01 DA045800; “Quality of Medication Treatment for Opioid Use Disorder in Medicaid-Enrollees: The Effects of State Policies and Initiatives”; PI: Brad Stein; Role: Co-Investigator; 5% effort; Grant period: 8/16/18 – 10/31/23.
- NIDA UG1 DA049436; “NIDA Clinical Trials Network: Appalachian Node”; PI: Jane Liebschutz; Role: Co-Investigator; 5% effort; Grant period: 6/15/19 – 2/29/24.
- AHRQ R01HS026917; “The effects of state policies on opioid use disorders in pregnant women: prevalence, treatment and outcomes”; PI: Douglas Leslie; 20% effort; Grant period: 9/1/19 – 6/30/23.
- NIA R01AG054425; “Reducing Disability via a Family-Centered Intervention for Acutely Ill Persons with Alzheimer’s Disease and Related Dementias”; PI: Marie Boltz; Role: Co-Investigator; 5% effort; Grant period: 5/1/17 – 4/30/23.
- DHHS/SAMHSA H79 TI081432; “Expanding Medication Assisted Treatment in Central Pennsylvania to Address Opioid Use Disorder”; PI: Jennifer Kraschnewski; Role: Co-Investigator; 7.5% effort; Grant period: 9/30/18 – 9/29/22.
- NIA R01AG030618; “READI: Researching Efficient Approaches to Delirium Identification”; PI: Donna Fick; Role: Co-Investigator; 2.5% effort; Grant period: 4/15/16 – 3/31/23.
- NIDA UG3 DA050325; “Use of a GLP-1 Agonist to Treat Opioid Use Disorder in Rats and Man”; PI: Sue Grigson/Scott Bunce; Role: Co-Investigator; No effort until Year 2; Grant period: 9/30/19 – 8/31/22.
- NCCIH R33 AT010118; “Comprehensive CBT via reSET for a Hub and Spoke MAT System of Care”; PI: Edward Nunes/Sarah Kawasaki; Role: Co-Investigator; 5% effort; Grant period: 9/20/19 – 9/19/22.
- NIMH R01MH108558; “The Effects of Medicaid Waivers on Autism Services Use and Expenditures”; PI: Douglas Leslie; 15% effort; Grant period: 8/1/16 – 5/31/21.
- Janssen Scientific Affairs; “Guideline Based Electronic Medical Record and Clinical Support Will Improve Shared Decision Making for Anticoagulation Therapy in Atrial Fibrillation Patients”; PI: Gerald Naccarelli; Role: Co-Investigator; 5% effort; Grant period: 11/4/16 – 10/31/20.
- PA Department of Health; “Pennsylvania Coordinated Medication Assisted Treatment (PacMAT) Program”; PI: Sarah Kawasaki; Role: Co-Investigator; 20% effort; Grant period: 10/1/17 – 4/30/18.
- UCSF/Society of Family Planning; “Cost and Complications of Abortion in Ambulatory Surgery Centers vs. Offices/Clinics”; PI: Douglas Leslie; 10% effort; Grant period: 10/1/16 – 2/28/18.
- NIMH R01-MH097298; “The Effects of State and Federal Insurance Policies on Quality of Care for Autism”; PI: Douglas Leslie; 25% effort; Grant period: 9/20/12 – 11/30/15.

- NIMH R01-MH096711; “Do Access Barriers to Autism Care Persist Despite Autism Insurance Mandate?” PI: Wang; Role: Co-Investigator; 10% effort; Grant period: 9/12/12 – 7/31/15.
- NIDA R01-DA032881; “Opioid Agonist Treatment Expansion in Medicaid: The Role of Buprenorphine”; PI: Stein; Role: Co-Investigator; 10% effort; Grant period: 7/1/12 – 6/30/15.
- NIMH R01-MH091453; “Effectiveness and Cost Effectiveness of Peer Mentors in Reducing Hospital Use”; PI: Davidson; Role: Co-Investigator; 5% effort; Grant period: 9/23/10 – 6/30/15.
- NINR R01-NR012242; “RESERVE for Delirium Superimposed on Dementia”; PI: Kolanowski; Role: Co-Investigator; 5% effort; Grant period: 9/1/10 – 6/30/15.
- Alkermes; “The Effectiveness of XR-NTX for Opioid Dependence in a Large Multi-State Treatment Network”; Role: Co-PI; Grant period: 3/1/12 – 12/31/14.
- Bristol-Myers Squibb/Pfizer; “Treatment Patterns and Concomitant Medication Use among NVAF Patients Following Introduction of Novel Oral Anticoagulants”; Role: PI; Grant period: 9/1/13 – 8/31/14.
- VA HSR&D; “A Comparison of Fidelity Assessment Methods”; PI: Rollins; Role: Co-Investigator; 5% effort; Grant period: 10/1/10 – 9/30/13.
- VA HSR&D; "Women Veterans Cohort Study"; PI: Haskell; Role: Co-Investigator; 20% effort; Grant period: 11/1/07 – 11/30/12.
- NIMH RC1-MH088349; “Economic Production Functions of Schizophrenia Treatment”; PI: Douglas Leslie; 25% effort; Total cost: \$914,235; Total cost year 1: \$496,384; Direct cost year 1: \$323,603; Grant period: 9/30/09 – 11/30/11.
- NIMH R01-MH073884; “Patterns of Service Use and Costs Associated with Autism”; PI: Douglas Leslie; 25% effort; Total cost: \$586,800; Total cost per year: \$195,600; Direct cost per year: \$150,000; Grant period: 8/1/06 – 5/31/10.
- Bristol-Myers Squibb; “Incidence and Cost of Diabetes Mellitus Associated with Antipsychotic Treatment of Schizophrenia”; PI: Douglas Leslie; 25% effort; Total cost: \$75,288; Total cost per year: \$37,644; Direct cost per year: \$37,644; Grant period: 9/1/02 – 8/30/04.
- NIA R01-AG12551; “Effectiveness of Delirium Prevention in Elderly Patients”; PI: Sharon Inouye; 7% effort; Total cost: \$1,287,036; Total cost per year: \$321,759; Direct cost per year: \$235,931; Grant period: 8/10/95 – 6/30/05.
- VA HSR&D MH102-001-2; “Effectiveness of Advisor-Teller Money Manager (ATM)”; PI: Marc Rosen; 10% effort; Total cost: \$597,000; Total cost per year: \$149,250; Direct cost per year: \$149,250; Grant period: 7/1/02 – 6/30/06.
- VA Center Grant CNTR998-045; “Mental Illness Research, Education and Clinical Center (MIRECC)”; PI: Bruce Rounsaville; 5% effort; Total cost: \$19,000,000; Total cost per year: \$1,900,000; Direct cost per year: \$1,560,000; Grant period: 10/1/97 – 6/30/07.

NIMH 1N01-MH090001; “Clinical Antipsychotic Trials of Intervention Effectiveness (CATIE)”; PI: Jeffrey Lieberman; 5% effort; Total cost: \$42,137,622; Total cost per year: \$8,427,524; Direct cost per year: \$8,073,096; Grant period: 10/1/99 – 6/30/07.

VA Center Grant; “Clinical Epidemiology Research Center”; PI: John Concato; 25% effort; Total cost: \$5,500,000; Total cost per year: \$500,000; Direct cost per year: \$500,000; Grant period: 4/1/03 – 3/31/08.

BIBLIOGRAPHY:

Original articles:

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Chapters, books:

- Rosenheck RA and Leslie DL. "Economic Perspectives on the Treatment of Schizophrenia," in Murray R and Lieberman JA (Eds.) *Comprehensive Care of Schizophrenia: A Textbook of Clinical Management and Treatment*. London: Martin Dunitz, Ltd., 2001.
- Rosenheck RA and Leslie DL. "Cost-effectiveness and cost-benefit analysis," in Stroup TS and Lieberman JA (Eds.) *Antipsychotic Trials in Schizophrenia: The CATIE Project*. Cambridge: Cambridge University Press, 2010.

Letters/Editorials:

Rosenheck RA, Leslie DL and Doshi J. "Policy Implications of CATIE." *Psychiatric Services* 2008; 59: 695.

Papers in press/under review:

Working Papers:

Lindrooth RC, Camacho FT and Leslie DL. "The role of adherence to drug therapy in the prevention of crisis-related hospital visits of persons with schizophrenia."

Leslie DL and Waldfogel J. "Do Noncommercial Hospitals Cannibalize For-Profit Hospitals or Serve the Otherwise Unserved?"

Leslie DL. "The Provision of Specialized Hospital Services: Is There a 'Medical Arms Race'?"

Leslie DL. "Hospital Competition and Specialization."

INVITED WORKSHOPS:

2002 NIMH Pharmacoeconomics Workshop. Roundtable participant. Bethesda, MD, May 23, 2002.

2002 Pharmaceutical Economics and Policy Council (PEPC) Meeting. Washington, DC, June 26, 2002.

2004 2nd NIMH Pharmacoeconomics Workshop. Panel participant. Washington, DC, May 24, 2004.

2004 12th NIMH Biennial Research Conference on the Economics of Mental Health Services. Discussant. Washington, DC, September 27-28, 2004.

2005 7th Workshop on Costs and Assessment in Psychiatry: Financing Mental and Addictive Disorders. Session Chair. Venice, Italy, March 18-20, 2005.

2008 American Society of Health Economists 2nd Biennial Conference. Discussant. Durham, NC, June 22-25, 2008.

2010 American Society of Health Economists 3rd Biennial Conference. Discussant. Ithaca, NY, June 20-23, 2010.

2017 Health Affairs *Work and Health* Issue Briefing. Presenter. Washington, DC, February 7, 2017.

2018 NIMH Autism Spectrum Disorder (ASD) Pediatric Early Detection Engagement and Services Network (PEDS) Meeting. Invited participant. Bethesda, MD, June 6, 2018.

2018 Center for Psychiatric Rehabilitation. State of the Science Webinar – Cost Benefit Studies. Invited Participant. September 28, 2018 and October 19, 2018.

2018 Center for Psychiatric Rehabilitation. State of the Science Conference – Cost Benefit Studies. Invited Participant. Boston University, Boston, MA, November 7, 2018.

PRESENTATIONS:

- 1998 Inpatient Treatment of Dual Diagnosis in VA and the Private Sector. Presentation at the 16th Annual VA HSR&D Service Meeting, Washington, DC, February 20, 1998.
- 1999 Comparing Quality of Mental Health Care in Public Sector and Privately Insured Populations: First Efforts and Methodological Challenges. Presentation at the 17th Annual VA HSR&D Service Meeting, Washington, DC, February 25, 1999.
- 1999 Comparing Reimbursement Models for VA Mental Health Services. Presentation at the 17th Annual VA HSR&D Service Meeting, Washington, DC, February 25, 1999.
- 1999 Shifting from Inpatient to Outpatient Care? Mental Health Utilization and Costs in a Privately Insured Population. Presentation at the 127th Annual Meeting of the American Public Health Association, Chicago, IL, November 9, 1999
- 2002 Comparing the Quality of Schizophrenia Pharmacotherapy in the VA and the Private Sector. Presentation at the 20th Annual VA HSR&D Service Meeting, Washington, DC, February 15, 2002.
- 2002 From Conventional Antipsychotics to Atypicals and Back: Dynamic Processes in the Diffusion of New Medications. Presentation at the International Society for Pharmacoeconomic and Outcomes Research (ISPOR) Annual Meeting, Arlington, VA, May 23, 2002
- 2003 Atypical Antipsychotics and Onset of Diabetes: Risk Factors and Cost Consequences. Presentation at the University of Utah Medical School, July 11, 2003.
- 2004 New-Onset Diabetes Attributable to Atypical Antipsychotic Medications. Presentation at the Annual VA HSR&D Service Meeting, Washington, DC, March 11, 2004.
- 2004 Adherence of Schizophrenia Pharmacotherapy to Published Treatment Recommendations: Patient, Facility and Provider Predictors. Presentation at Grand Rounds at the State University of New York at Stony Brook Medical Center, December 13, 2004.
- 2005 Incidence and Consequences of New-Onset Diabetes Attributable to Atypical Antipsychotic Medications. Presentation in the Department of Veteran Affairs Health Economics Resource Center CyberSeminar Series, January 26, 2005.
- 2005 Incidence and Consequences of New-Onset Diabetes Attributable to Atypical Antipsychotic Medications. Presentation at the State University of New York at Stony Brook Medical Center, March 4, 2005.
- 2005 Incidence and Consequences of New-Onset Diabetes Attributable to Atypical Antipsychotic Medications. Presentation at the Roudebush VA Medical Center, Indianapolis, IN, March 25, 2005.
- 2005 Changes in Antipsychotic Pharmacotherapy and Healthcare Costs Following a New Diagnosis of Diabetes among Patients with Schizophrenia. Presentation at the AcademyHealth Annual Research Meeting, Boston, MA, June 28, 2005.

- 2005 Health Care Service Use and Costs among Patients with Autism. Presentation at the NIMH Mental Health Services Research Conference, Bethesda, MD, July 19, 2005.
- 2005 One-year Health Care Costs Associated with Delirium. Presentation at the Gerontological Society of America's 58th Annual Scientific Meeting, Orlando, FL, November 20, 2005.
- 2005 Health Care Service Use and Costs among Patients with Autism. Presentation at the Annual Meeting of the American Public Health Association, Philadelphia, PA, December 12, 2005.
- 2006 Health Care Costs Associated with Autism. Presentation at the Inaugural Meeting of the American Society of Health Economists, Madison, WI, June 5, 2006.
- 2006 Cost-effectiveness of Second Generation Antipsychotics and Placebo in the Treatment of Alzheimer's Disease. Presentation at the 13th NIMH Biennial Research Conference on the Economics of Mental Health, Bethesda, MD, September 25, 2006.
- 2006 Risk of New-Onset Diabetes Attributable to Antipsychotic Medications and Implications for the Treatment of Patients with Schizophrenia. Presentation at the Virginia Commonwealth University Medical Center, Richmond, VA, November 14, 2006.
- 2006 Prescribing Patterns for Second-Generation Antipsychotic Medications in the Treatment of Schizophrenia. Presentation at the Gerontological Society of America's 59th Annual Scientific Meeting, Dallas, TX, November 17, 2006.
- 2006 Risk of New-Onset Diabetes Attributable to Antipsychotic Medications and Implications for the Treatment of Patients with Schizophrenia. Presentation at the Medical College of South Carolina, Charleston, SC, December 11, 2006.
- 2007 Risk of New-Onset Diabetes Attributable to Antipsychotic Medications and Implications for the Treatment of Patients with Schizophrenia. Presentation at the Penn State College of Medicine, Hershey, PA, February 13, 2007.
- 2009 Off-label use of second-generation antipsychotic medications in the Department of Veterans Affairs. Grand Rounds presentation in the Department of Psychiatry at the Penn State College of Medicine, Hershey, PA, December 17, 2009.
- 2010 Off-label Use and Antipsychotic Medications in Medicaid. Presentation at the American Society of Health Economists 3rd Biennial Conference, Ithaca, NY, June 21, 2010.
- 2010 Off-label Use and Antipsychotic Medications. Grand Rounds presentation in the Department of Psychiatry at the Yale School of Medicine, New Haven, CT, September 15, 2010.
- 2011 Off-label Use and Antipsychotic Medications. Grand Rounds presentation in the University of Colorado School of Public Health, Denver. CO, February 23, 2011.
- 2011 Health Care Service Use and Costs for Children with Autism Spectrum Disorder: A Comparison of Medicaid and Private Insurance. Presentation at the Penn State College of Medicine 4th Annual Department of Medicine Research Day, Hershey, PA, May 31, 2011.
- 2011 Off-label Use and Antipsychotic Medications. Presentation at the Penn State College of Medicine

4th Annual Department of Medicine Research Day, Hershey, PA, May 31, 2011.

- 2011 Health Care Service Use and Costs for Children with Autism Spectrum Disorder: A Comparison of Medicaid and Private Insurance. Presentation at the International Health Economics Association 8th World Congress on Health Economics, Toronto, Canada, July 12, 2011.
- 2013 Injectable Extended-Release Naltrexone (XR-NTX) in Opioid Dependence: Patient Characteristics, Coverage and Hospital Course. Presentation at the American Society of Addiction Medicine Annual Medical-Scientific Conference, Chicago, IL, April 26, 2013.
- 2013 Injectable Extended-Release Naltrexone (XR-NTX) in Opioid Dependence: Predictors of Use and Residential Rehabilitation Outcomes. Presentation at the College on Problems of Drug Dependence Annual Meeting, San Diego, CA, June 18, 2013.
- 2013 Autism Research Using Claims Data. Presentation at the Pediatric Department Research Series, Hershey, PA, September 18, 2013.
- 2014 Medicaid Cost and Utilization Outcomes in Opioid Dependent Treatment. Presentation at the International Society for Pharmacoeconomics and Outcomes Research Annual Meeting, Montreal, Canada, June 3, 2014.
- 2014 The True Value of Once Daily Dosing. Presentation at the Pfizer August Lunch & Learn, New York, NY, August 20, 2014
- 2014 Services for Children with Autism: The Role of Medicaid. Presentation at the Johns Hopkins School of Public Health, Baltimore, MD, October 29, 2014.
- 2014 Clinical Profiles of Chronic Medication Use Among Patients with Non-Valvular Atrial Fibrillation. Presentation at the American Heart Association Scientific Sessions, Chicago, IL, November 16, 2014.
- 2015 The Effects of Medicaid Home and Community Based Services Waivers on Unmet Needs of Children with Autism Spectrum Disorder. Presentation at the International Meeting for Autism Research, Salt Lake City, UT, May 14, 2015.
- 2015 State Home and Community Based Services Waivers for Children with ASD. Presentation at the International Meeting for Autism Research, Salt Lake City, UT, May 14, 2015.
- 2016 Prescription Variation of Biologics for Psoriasis. Poster presentation at the Society for Investigative Dermatology, Phoenix, AZ, May 12, 2016.
- 2016 The Effect of the Contraceptive Provision of the Affordable Care Act on Insertion Rates and Out-of-Pocket Costs for Intrauterine Devices. Poster presentation at the Society for General Internal Medicine, Hollywood, FL, May 12, 2016.
- 2016 Medication-Assisted Treatment for Opioid Dependence: A Claims Based Analysis. Poster presentation at the International Society for Pharmacoeconomics and Outcomes Research, Washington, DC, May 24, 2016.

- 2016 Childhood Asthma Incidence and Medicaid Insurance: Findings from the National Longitudinal Survey 79 Child/Young Adult 1986-2012. Poster presentation at the Penn State College of Medicine Eighth Pediatric Research Day, Hershey, PA, May 26, 2016.
- 2016 The Effects of Medicaid Autism Waivers on Parental Employment. Podium presentation at the American Society of Health Economists Biennial Conference, Philadelphia, PA, June 14, 2016.
- 2018 Healthcare Expenditures for Abortion and Post-Abortion Follow-up Visits in Ambulatory Surgery Centers vs. Office-Based Settings. Podium presentation at the North American Forum on Family Planning, New Orleans, LA, October 20, 2018.
- 2021 Prevalence of opioid-related problems among commercially insured pregnant women. Podium presentation at the American Public Health Association Annual Meeting, Denver, CO, October 27, 2021.

ATTACHMENT B

ATTACHMENT B
MATERIALS CONSIDERED

Bates Documents

BREATHITT00313973.

Legal Documents in This Matter

Amended Plaintiff Fact Sheet, in this matter, May 12, 2025.

Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025.

Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025.

Electronic Data

Breathitt High School, "School Staff." (<https://bhs.breathitt.k12.ky.us/directory>)

National Center for Education Statistics, "Search for Public School Districts: District Directory Information (2023-2024 School Year)," May 2025 (<https://nces.ed.gov/ccd/districtsearch/index.asp>).

U.S. Bureau of Labor Statistics, "Consumer Price Index for All Urban Consumers, Series ID CUUR0000SA0," (<https://data.bls.gov/timeseries/CUUR0000SA0>).

U.S. Bureau of Labor Statistics, "May 2024 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates," (<https://www.bls.gov/oes/current/oesrcma.htm>).

U.S. Bureau of Labor Statistics, "Occupational Employment and Wage Statistics (OEWS) Tables: Metropolitan and nonmetropolitan area," May 2024 (<https://www.bls.gov/oes/tables.htm>).

Other Documents

CBO, "The Budget and Economic Outlook: 2025 to 2035," January 2025 (<https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>).

NCSMH, "SHAPE District Profile," Breathitt County School District.

U.S. Bureau of Labor Statistics, "Employer Costs for Employee Compensation - December 2024," March 14, 2025 (<https://www.bls.gov/news.release/pdf/ecec.pdf>).

ATTACHMENT C

Attachment C.1 BLS Annual Compensation for New Positions: Breathitt County School District

1	2	3	4	5
Job	Quantity Required	Comparable Job Title, BLS	Average Annual Salary	Estimated Fringe Cost
<i>New Positions</i>				
Director of Digital Literacy	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Director of Digital Safety	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Director of Life Skills Education	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Director of Mental Health Literacy	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Director of Student Mental Health	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Director of Family Engagement and Education	1 per district	Education Administrators, Kindergarten through Secondary	\$79,740	\$12,543
Family Engagement Specialist	1 per school	Community Health Workers	\$43,700	\$6,874
IT Staff or Educational Technology Specialist	1 per school	Educational Instruction and Library Workers, All Other	\$44,730	\$7,036
School Counselor	1 per 250 students	Educational, Guidance, and Career Counselors and Advisors	\$55,600	\$8,746
School-Based Mental Health Clinician	1 per 500 students	Mental Health and Substance Abuse Social Workers	\$44,250	\$6,961
Peer Coordinator	1 per school	Community Health Workers	\$43,700	\$6,874
School Psychologist	1 per 500 students	School Psychologists	\$73,740	\$11,599
School-Based Therapist	1 per 750 students	Substance Abuse, Behavioral Disorder, and Mental Health Counselors	\$50,280	\$7,909
Crisis Intervention Specialist	1 per school	Substance Abuse, Behavioral Disorder, and Mental Health Counselors	\$50,280	\$7,909
Digital Literacy Specialist	1 per 500 students	Educational Instruction and Library Workers, All Other	\$44,730	\$7,036
Life Skills Specialist	1 per school	Child, Family, and School Social Workers	\$54,230	\$8,530
Mental Health Literacy Specialist	1 per 500 students	Child, Family, and School Social Workers	\$54,230	\$8,530

Attachment C.1 BLS Annual Compensation for New Positions: Breathitt County School District

	6	7	8
Job	Average Annual Compensation	Quantity Required by District	Cumulative Annual Cost FY2024
<i>New Positions</i>			
Director of Digital Literacy	\$92,283	1	\$92,283
Director of Digital Safety	\$92,283	1	\$92,283
Director of Life Skills Education	\$92,283	1	\$92,283
Director of Mental Health Literacy	\$92,283	1	\$92,283
Director of Student Mental Health	\$92,283	1	\$92,283
Director of Family Engagement and Education	\$92,283	1	\$92,283
Family Engagement Specialist	\$50,574	4	\$202,296
IT Staff or Educational Technology Specialist	\$51,766	4	\$207,064
School Counselor	\$64,346	6	\$386,075
School-Based Mental Health Clinician	\$51,211	3	\$153,632
Peer Coordinator	\$50,574	4	\$202,296
School Psychologist	\$85,339	3	\$256,018
School-Based Therapist	\$58,189	2	\$116,378
Crisis Intervention Specialist	\$58,189	4	\$232,756
Digital Literacy Specialist	\$51,766	3	\$155,298
Life Skills Specialist	\$62,760	4	\$251,042
Mental Health Literacy Specialist	\$62,760	3	\$188,281

Notes and sources

- 1-2 New full-time positions required by the strategic plan
- 3-4 Comparable positions and average annual salary for East Kentucky nonmetropolitan area
U.S. Bureau of Labor Statistics, "Occupational Employment and Wage Statistics (OEWS) Tables: Metropolitan and nonmetropolitan area," May 2024 (<https://www.bls.gov/oes/tables.htm>)
Average Annual Salary for School Psychologists is from OEWS Tables for the State of Kentucky
- 5 Fringe benefits as a percent of annual salary: 15.73%
Calculated as Insurance / Wages and Salaries using the national average employer cost for Primary, Secondary, and Special Education School Teachers, or 7.63 / 48.50
I conservatively exclude all other benefit categories
U.S. Bureau of Labor Statistics, "Employer Costs for Employee Compensation - December 2024," March 14, 2025, p. 5 (<https://www.bls.gov/news.release/pdf/ecec.pdf>)
- 6 = Column 4 + Column 5
- 7 Total number of schools, 2023-2024 school year: 4
Total number of students, 2023-2024 school year: 1,579
Amended Plaintiff Fact Sheet, in this matter, May 12, 2025
See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; *see also* Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025
- 8 = Column 6 * Column 7

Attachment C.2 Consumer Price Index (CPI) and Discount Rate

	1	2	3
	CPI	CPI % Change	Discount Rate
2023	304.7		
2024	313.7		
2025	319.3	1.79%	
2026		2.40%	4.10%
2027		2.30%	3.90%
2028		2.20%	3.90%
2029		2.20%	3.90%
2030		2.20%	3.90%
2031		2.20%	3.80%
2032		2.20%	3.80%
2033		2.20%	3.80%
2034		2.20%	3.80%
2035		2.20%	3.80%
2036		2.20%	3.80%
2037		2.20%	3.80%
2038		2.20%	3.80%
2039		2.20%	3.80%
2040		2.20%	3.80%

Notes

- 1 U.S. Bureau of Labor Statistics, "Consumer Price Index for All Urban Consumers, Series ID CUUR0000SA0," (<https://data.bls.gov/timeseries/CUUR0000SA0>)
Average value from the past year used
- 2 2025 = Column 1 / Column 1 from previous year - 1
2026-2035 from CBO, "The Budget and Economic Outlook: 2025 to 2035," January 2025 (<https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>)
2036 to 2040 values equal the 2035 value
- 3 From CBO, *op. cit.* . Projected 10-year Treasury notes interest rate used. Each year's interest rate is applied as the following year's discount rate

Attachment C.3 BLS Future Cost of New Positions: Breathitt County School District

	1	2	3
	Total Cost	Present Value of Future Cost	Cumulative Present Value of Future Cost
2026	\$2,904,835	\$2,904,835	\$2,904,835
2027	\$2,974,551	\$2,857,397	\$5,762,232
2028	\$3,042,965	\$2,818,811	\$8,581,043
2029	\$3,109,911	\$2,772,690	\$11,353,732
2030	\$3,178,329	\$2,727,323	\$14,081,055
2031	\$3,248,252	\$2,682,699	\$16,763,754
2032	\$3,319,713	\$2,654,095	\$19,417,849
2033	\$3,392,747	\$2,613,184	\$22,031,033
2034	\$3,467,387	\$2,572,904	\$24,603,937
2035	\$3,543,670	\$2,533,244	\$27,137,181
2036	\$3,621,631	\$2,494,196	\$29,631,378
2037	\$3,701,307	\$2,455,750	\$32,087,128
2038	\$3,782,735	\$2,417,897	\$34,505,024
2039	\$3,865,955	\$2,380,626	\$36,885,651
2040	\$3,951,007	\$2,343,931	\$39,229,582

Notes

- 1 2026 value = C.1 Column 8 total
Later values = prior value * (100% + C.2 Column 2)
I conservatively use 2024 dollars from BLS and district budget salary data as a starting point in year 1 of the strategic plan
- 2 = Column 1 / (1 + C.2 Column 3 [prior year]) ^ years since 2026
- 3 = Column 2 + Column 3 [prior value]

Attachment C.4 Budget Annual Compensation for New Positions: Breathitt County School District

1	2	3	4	5
Job	Quantity Required	Comparable Job Title, Budget	Average Annual Salary	Estimated Fringe Cost
<i>New Positions</i>				
Director of Digital Literacy	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Director of Digital Safety	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Director of Life Skills Education	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Director of Mental Health Literacy	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Director of Student Mental Health	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Director of Family Engagement and Education	1 per district	PRIN, VICE PRIN, ASST PRIN, PRIN SERV, DIRECT III, ATH DIR CE, ATHLETIC D	\$75,210	\$26,707
Family Engagement Specialist	1 per school	FAMILY RESOURCE CENTER DIRECTOR	\$43,565	\$15,470
IT Staff or Educational Technology Specialist	1 per school	MICRO SPEC	\$37,818	\$13,429
School Counselor	1 per 250 students	COUNS	\$54,651	\$19,406
School-Based Mental Health Clinician	1 per 500 students	PHYS/OCPT, SP THERAPI	\$71,338	\$25,332
Peer Coordinator	1 per school	COUNS	\$54,651	\$19,406
School Psychologist	1 per 500 students	PHYS/OCPT, SP THERAPI	\$71,338	\$25,332
School-Based Therapist	1 per 750 students	PHYS/OCPT, SP THERAPI	\$71,338	\$25,332
Crisis Intervention Specialist	1 per school	SOC WKR	\$44,819	\$15,915
Digital Literacy Specialist	1 per 500 students	CURRICULUM SPECIALIST	\$61,887	\$21,976
Life Skills Specialist	1 per school	SOC WKR	\$44,819	\$15,915
Mental Health Literacy Specialist	1 per 500 students	CURRICULUM SPECIALIST	\$61,887	\$21,976

Attachment C.4 Budget Annual Compensation for New Positions: Breathitt County School District

	6	7	8
Job	Average Annual Compensation	Quantity Required by District	Cumulative Annual Cost FY2024
<i>New Positions</i>			
Director of Digital Literacy	\$101,918	1	\$101,918
Director of Digital Safety	\$101,918	1	\$101,918
Director of Life Skills Education	\$101,918	1	\$101,918
Director of Mental Health Literacy	\$101,918	1	\$101,918
Director of Student Mental Health	\$101,918	1	\$101,918
Director of Family Engagement and Education	\$101,918	1	\$101,918
Family Engagement Specialist	\$59,035	4	\$236,139
IT Staff or Educational Technology Specialist	\$51,247	4	\$204,989
School Counselor	\$74,057	6	\$444,344
School-Based Mental Health Clinician	\$96,670	3	\$290,011
Peer Coordinator	\$74,057	4	\$296,229
School Psychologist	\$96,670	3	\$290,011
School-Based Therapist	\$96,670	2	\$193,341
Crisis Intervention Specialist	\$60,734	4	\$242,937
Digital Literacy Specialist	\$83,863	3	\$251,589
Life Skills Specialist	\$60,734	4	\$242,937
Mental Health Literacy Specialist	\$83,863	3	\$251,589

Notes and sources

1-2	New full-time positions required by the strategic plan	
3-4	Comparable positions and annual salary for Breathitt County School District 2023-2024 School Year BREATHITT00313973: According to the Breathitt County Public Schools, MICRO SPEC is an IT staff role, and I have identified CURRICULUM SPECIALIST and FAMILY RESOURCE CENTER DIRECTOR by employee name in this budget and the Breathitt County Public Schools Staff Directory, Breathitt High School, "School Staff." (https://bhs.breathitt.k12.ky.us/directory) The salary for other positions listed in Column 3 are taken as an average. I use a cleaned version of this BATES document that concatenates employee name in order to sum that employee's total salary.	
5	Fringe benefits as a percent of annual salary: This figure was provided to me by counsel	35.51%
6	= Column 4 + Column 5	
7	Total number of schools, 2023-2024 school year: Total number of students, 2023-2024 school year: Amended Plaintiff Fact Sheet, in this matter, May 12, 2025 See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; <i>see also</i> Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025	4 1,579
8	= Column 6 * Column 7	

Attachment C.5 Budget Future Cost of New Positions: Breathitt County School District

	1	2	3
	Total Cost	Present Value of Future Cost	Cumulative Present Value of Future Cost
2026	\$3,555,622	\$3,555,622	\$3,555,622
2027	\$3,640,957	\$3,497,557	\$7,053,179
2028	\$3,724,699	\$3,450,326	\$10,503,505
2029	\$3,806,642	\$3,393,872	\$13,897,377
2030	\$3,890,389	\$3,338,342	\$17,235,718
2031	\$3,975,977	\$3,283,720	\$20,519,439
2032	\$4,063,449	\$3,248,708	\$23,768,146
2033	\$4,152,844	\$3,198,631	\$26,966,778
2034	\$4,244,207	\$3,149,327	\$30,116,104
2035	\$4,337,580	\$3,100,782	\$33,216,887
2036	\$4,433,006	\$3,052,986	\$36,269,873
2037	\$4,530,532	\$3,005,926	\$39,275,799
2038	\$4,630,204	\$2,959,592	\$42,235,392
2039	\$4,732,069	\$2,913,972	\$45,149,364
2040	\$4,836,174	\$2,869,056	\$48,018,420

Notes

- 1 2026 value = C.4 Column 8 total
Later values = prior value * (100% + C.2 Column 2)
I conservatively use 2024 dollars from BLS and district budget salary data as a starting point in year 1 of the strategic plan
- 2 = Column 1 / (1 + C.2 Column 3 [prior year]) ^ years since 2026
- 3 = Column 2 + Column 3 [prior value]

ATTACHMENT D

Attachment D.1 BLS Costs for Training and Development: Breathitt County School District

1	2	3	4	5	6	7
Role	Training Plan Year	Number to Train	Training Hours per Person	Total Training Hours	Average Hourly Rate	Annual Cost
<i>15-Year Plan for Social Media Policies and Staff Professional Development</i>						
District Leadership Team	1	6	40	240	\$44.37	\$10,648
School Leadership Team	1	8	8	64	\$24.89	\$1,593
District and School Staff - All	1	183	4	732	\$33.56	\$24,568
District Leadership Team - Quarterly Check-In	2-15	6	8	48	\$44.37	\$2,130
School Leadership Team - Quarterly Check-In	2-15	8	8	64	\$24.89	\$1,593
School Leadership Team - New	2-15	1	8	8	\$24.89	\$199
District and School Staff - New	2-15	18	2	36	\$33.56	\$1,208
District and School Staff - All, Refresher Training	2-15	165	1	165	\$33.56	\$5,538
<i>15-Year Professional Development Plan for Digital Literacy</i>						
District Leaders	1	2	40	80	\$44.37	\$3,549
School Digital Literacy Specialists	1	3	12	36	\$24.89	\$896
School Digital Literacy Specialists - New	2-15	0	12	0	\$24.89	\$0
School Digital Literacy Specialists - Refresher Training	2-15	3	1	3	\$24.89	\$75
<i>15-Year Professional Development Plan for Life Skills Programming</i>						
District Leaders	1	2	40	80	\$44.37	\$3,549
School Life Skills Specialists	1	4	10	40	\$36.21	\$1,448
Teachers - Pilot	1	11	4	44	\$34.76	\$1,530
School Life Skills Specialists - New	2	0	10	0	\$36.21	\$0
Teachers - New and Untrained	2	111	4	444	\$34.76	\$15,435
Teachers - Pilot Refresher	2	10	1	10	\$34.76	\$348
School Life Skills Specialists - New	3-15	0	10	0	\$36.21	\$0
Teachers - New and Untrained	3-15	11	4	44	\$34.76	\$1,530
Teachers - Refresher	3-15	99	1	99	\$34.76	\$3,442
<i>15-Year Professional Development Plan for Mental Health Literacy</i>						
District Leaders	1	2	40	80	\$44.37	\$3,549
School Mental Health Literacy Specialists	1	3	12	36	\$30.17	\$1,086
School Mental Health Literacy Specialists - New	2-15	0	12	0	\$30.17	\$0
School Mental Health Literacy Specialists - Refresher Training	2-15	3	1	3	\$30.17	\$91
<i>15-Year Professional Development Plan for Anti-Cyberbullying Programming</i>						
District Leadership Team	1	6	8	48	\$44.37	\$2,130
School Leadership Team	1	8	8	64	\$24.89	\$1,593
School Leadership Team - New	2	1	8	8	\$24.89	\$199
School Leadership Team - Refresher	2	7	1	7	\$24.89	\$174
District and School Staff - All - Anti-Cyberbullying	2	183	2	366	\$39.61	\$14,497
District and School Staff - All - Restorative Practice	2	183	2	366	\$39.61	\$14,497
District and School Staff - 60% - Community Building	2	110	8	880	\$39.61	\$34,857
District and School Staff - 20% - Responsive & Harm	2	37	16	592	\$39.61	\$23,449
District and School Staff - 5% - Restorative Conferencing	2	9	16	144	\$39.61	\$5,704

Attachment D.1 BLS Costs for Training and Development: Breathitt County School District

1	2	3	4	5	6	7
Role	Training Plan Year	Number to Train	Training Hours per Person	Total Training Hours	Average Hourly Rate	Annual Cost
Peer Coordinators and Peers	2	2	8	16	\$24.31	\$389
School Leadership Team - New	3-15	1	8	8	\$24.89	\$199
School Leadership Team - Refresher	3-15	7	1	7	\$24.89	\$174
District and School Staff - New - Anti-Cyberbullying	3-15	18	2	36	\$39.61	\$1,426
District and School Staff - New - Restorative Practice	3-15	18	2	36	\$39.61	\$1,426
District and School Staff - New - Community Building	3-15	11	8	88	\$39.61	\$3,486
District and School Staff - New - Responsive & Harm	3-15	4	16	64	\$39.61	\$2,535
District and School Staff - New - Restorative Conferencing	3-15	1	16	16	\$39.61	\$634
Peer Coordinators and Peers - New	3-15	0	8	2	\$24.31	\$39
<i>15-Year Professional Development Plan for Family Engagement and Education Workshops on Social Media Use</i>						
Director of Family Engagement and Education	1	1	40	40	\$44.37	\$1,775
School Family Engagement Specialist	1	4	10	40	\$24.31	\$973
School Counselors - Supporting Workshops	1	1	4	4	\$37.12	\$148
School Family Engagement Specialist - New	2	0	10	0	\$24.31	\$0
School Counselors - Supporting Workshops - Remainder	2	7	4	28	\$37.12	\$1,039
School Family Engagement Specialist - New	3-15	0	10	0	\$24.31	\$0
School Counselors - Supporting Workshops - New	3-15	1	4	4	\$37.12	\$148
School Family Engagement Specialist - Refresher	3-15	4	2	8	\$24.31	\$195
School Counselors - Supporting Workshops - Refresher	3-15	7	2	14	\$37.12	\$520
<i>15-Year Professional Development Plan for Clinical Assessment and Intervention Skills for Social Media-Related Mental Health Concerns</i>						
Director of Student Mental Health	1	1	100	100	\$44.37	\$4,437
School Counselors	1	6	20	120	\$37.12	\$4,455
School-Based Mental Health Clinicians	1	3	20	60	\$29.54	\$1,773
School Psychologists	1	3	20	60	\$49.23	\$2,954
School-Based Therapists	1	2	20	40	\$33.57	\$1,343
Crisis Intervention Specialists	1	4	20	80	\$33.57	\$2,686
School Counselors - New	2-15	1	20	20	\$37.12	\$742
School-Based Mental Health Clinicians - New	2-15	0	20	0	\$29.54	\$0
School Psychologists - New	2-15	0	20	0	\$49.23	\$0
School-Based Therapists - New	2-15	0	20	0	\$33.57	\$0
Crisis Intervention Specialists - New	2-15	0	20	0	\$33.57	\$0
School Counselors- Refresher Training	2-15	6	4	24	\$37.12	\$891
School-Based Mental Health Clinicians - Refresher Training	2-15	3	4	12	\$29.54	\$355
School Psychologists - Refresher Training	2-15	3	4	12	\$49.23	\$591
School-Based Therapists - Refresher Training	2-15	2	4	8	\$33.57	\$269
Crisis Intervention Specialists - Refresher Training	2-15	4	4	16	\$33.57	\$537

Notes and sources

1-4 Training and ongoing professional development requirements for the strategic plan

Number of Schools (23-24)	4
Number of Students (District-Wide) (23-24)	1,579
Number of District Employees (23-24)	137
Number of Teachers (23-24)	110
Number of New Hires	46
Number of Middle and High Schools	2

For new hires, *see* Attachment C.1, Column 7 of this Report

For position counts in Column 3, I round to the nearest whole number. In some cases the results are a 0 total for position count, or totals that are marginally different from strategic plan totals.

For all other figures, *see* Amended Plaintiff Fact Sheet, in this matter, May 12, 2025

See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; *see also* Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025

5 = Column 3 * Column 4

6 D.2 Column 4

7 = Column 5 * Column 6

Attachment D.2 BLS Compensation Rates for Training and Development: Breathitt County School District

1	2	3	4
Role	Average Annual Compensation	Hours per Year	Average Hourly Rate
<i>15-Year Plan for Social Media Policies and Staff Professional Development</i>			
District Leadership Team			\$44.37
Director of Digital Literacy	\$92,283	2080	\$44.37
Director of Digital Safety	\$92,283	2080	\$44.37
Director of Life Skills Education	\$92,283	2080	\$44.37
Director of Mental Health Literacy	\$92,283	2080	\$44.37
Director of Student Mental Health	\$92,283	2080	\$44.37
Director of Family Engagement and Education	\$92,283	2080	\$44.37
School Leadership Team			\$24.89
Digital Literacy Specialist	\$51,766	2080	\$24.89
IT Staff or Educational Technology Specialist	\$51,766	2080	\$24.89
District and School Staff*			\$33.56
District Administrators	\$92,283	2080	\$44.37
Teachers	\$60,258	1733	\$34.76
Health Care Workers	\$60,428	1733	\$34.86
All Other	\$40,857	2080	\$19.64
<i>15-Year Professional Development Plan for Digital Literacy</i>			
District Leaders			\$44.37
Director of Digital Literacy	\$92,283	2080	\$44.37
Director of Digital Safety	\$92,283	2080	\$44.37
Digital Literacy Specialist	\$51,766	2080	\$24.89
<i>15-Year Professional Development Plan for Life Skills Programming</i>			
District Leaders			\$44.37
Director of Life Skills Education	\$92,283	2080	\$44.37
Director of Student Mental Health	\$92,283	2080	\$44.37
Life Skills Specialist	\$62,760	1733	\$36.21
Teachers	\$60,258	1733	\$34.76
<i>15-Year Professional Development Plan for Mental Health Literacy</i>			
District Leaders			\$44.37
Director of Mental Health Literacy	\$92,283	2080	\$44.37
Director of Student Mental Health	\$92,283	2080	\$44.37
Mental Health Literacy Specialist	\$62,760	2080	\$30.17
<i>15-Year Professional Development Plan for Anti-Cyberbullying Programming</i>			
District Leadership Team			\$44.37
Director of Digital Literacy	\$92,283	2080	\$44.37
Director of Digital Safety	\$92,283	2080	\$44.37
Director of Life Skills Education	\$92,283	2080	\$44.37
Director of Mental Health Literacy	\$92,283	2080	\$44.37

Attachment D.2 BLS Compensation Rates for Training and Development: Breathitt County School District

1	2	3	4
Role	Average Annual Compensation	Hours per Year	Average Hourly Rate
Director of Student Mental Health	\$92,283	2080	\$44.37
Director of Family Engagement and Education	\$92,283	2080	\$44.37
School Leadership Team			\$24.89
Digital Literacy Specialist	\$51,766	2080	\$24.89
IT Staff or Educational Technology Specialist	\$51,766	2080	\$24.89
District and School Staff*			\$39.61
District Administrators	\$101,918	2080	\$49.00
Teachers	\$72,960	1733	\$42.09
Health Care Workers	\$60,428	1733	\$34.86
All Other	\$40,857	2080	\$19.64
Peer Coordinator	\$50,574	2080	\$24.31
<i>15-Year Professional Development Plan for Family Engagement and Education Workshops on Social Media Use</i>			
Director of Family Engagement and Education	\$92,283	2080	\$44.37
Family Engagement Specialist	\$50,574	2080	\$24.31
School Counselor	\$64,346	1733	\$37.12
<i>15-Year Professional Development Plan for Clinical Assessment and Intervention Skills for Social Media-Related Mental Health Concerns</i>			
Director of Student Mental Health	\$92,283	2080	\$44.37
School Counselor	\$64,346	1733	\$37.12
School-Based Mental Health Clinician	\$51,211	1733	\$29.54
School Psychologist	\$85,339	1733	\$49.23
School-Based Therapist	\$58,189	1733	\$33.57
Crisis Intervention Specialist	\$58,189	1733	\$33.57

Notes and sources

1 See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; *see also* Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025

2 See Attachment C.1 Column 6 and Attachment E.1 Column 4 of this Report

3 Administrators and Other Staff: 40 hours per week, 52 weeks

Teachers and Support Staff: 40 hours per week, 43.3 weeks

4 = Column 2 / Column 3

Category rates are calculated as an average of positions

*I adjust hourly rates for trainings that include all staff using ratios derived in Attachment E.1 Column 6

Attachment D.3 Consumer Price Index (CPI) and Discount Rate

	1	2	3
	CPI	CPI % Change	Discount Rate
2023	304.7		
2024	313.7		
2025	319.3	1.79%	
2026		2.40%	4.10%
2027		2.30%	3.90%
2028		2.20%	3.90%
2029		2.20%	3.90%
2030		2.20%	3.90%
2031		2.20%	3.80%
2032		2.20%	3.80%
2033		2.20%	3.80%
2034		2.20%	3.80%
2035		2.20%	3.80%
2036		2.20%	3.80%
2037		2.20%	3.80%
2038		2.20%	3.80%
2039		2.20%	3.80%
2040		2.20%	3.80%

Notes

- 1 U.S. Bureau of Labor Statistics, "Consumer Price Index for All Urban Consumers, Series ID CUUR0000SA0," (<https://data.bls.gov/timeseries/CUUR0000SA0>)
Average value from the past year used
- 2 2025 = Column 1 / Column 1 from previous year - 1
2026-2035 from CBO, "The Budget and Economic Outlook: 2025 to 2035," January 2025 (<https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>)
2036 to 2040 values equal the 2035 value
- 3 From CBO, *op. cit.* . Projected 10-year Treasury notes interest rate used. Each year's interest rate is applied as the following year's discount rate

Attachment D.4 Budget Costs for Training and Development: Breathitt County School District

1	2	3	4	5	6	7
Role	Training Plan Year	Number to Train	Training Hours per Person	Total Training Hours	Average Hourly Rate	Annual Cost
<i>15-Year Plan for Staff Professional Development on Social Media Policies and Practices</i>						
District Leadership Team	1	6	40	240	\$49.00	\$11,760
School Leadership Team	1	8	8	64	\$32.48	\$2,079
District and School Staff - All	1	183	4	732	\$39.91	\$29,211
District Leadership Team - Quarterly Check-In	2-15	6	8	48	\$49.00	\$2,352
School Leadership Team - Quarterly Check-In	2-15	8	8	64	\$32.48	\$2,079
School Leadership Team - New	2-15	1	8	8	\$32.48	\$260
District and School Staff - New	2-15	18	2	36	\$39.91	\$1,437
District and School Staff - All, Refresher Training	2-15	165	1	165	\$39.91	\$6,585
<i>15-Year Professional Development Plan for Digital Literacy</i>						
District Leaders	1	2	40	80	\$49.00	\$3,920
School Digital Literacy Specialists	1	3	12	36	\$40.32	\$1,451
School Digital Literacy Specialists - New	2-15	0	12	0	\$40.32	\$0
School Digital Literacy Specialists - Refresher Training	2-15	3	1	3	\$40.32	\$121
<i>15-Year Professional Development Plan for Life Skills Programming</i>						
District Leaders	1	2	40	80	\$49.00	\$3,920
School Life Skills Specialists	1	4	10	40	\$35.04	\$1,402
Teachers - Pilot	1	11	4	44	\$42.09	\$1,852
School Life Skills Specialists - New	2	0	10	0	\$35.04	\$0
Teachers - New and Untrained	2	111	4	444	\$42.09	\$18,689
Teachers - Pilot Refresher	2	10	1	10	\$42.09	\$421
School Life Skills Specialists - New	3-15	0	10	0	\$35.04	\$0
Teachers - New and Untrained	3-15	11	4	44	\$42.09	\$1,852
Teachers - Refresher	3-15	99	1	99	\$42.09	\$4,167
<i>15-Year Professional Development Plan for Mental Health Literacy</i>						
District Leaders	1	2	40	80	\$49.00	\$3,920
School Mental Health Literacy Specialists	1	3	12	36	\$40.32	\$1,451
School Mental Health Literacy Specialists - New	2-15	0	12	0	\$40.32	\$0
School Mental Health Literacy Specialists - Refresher Training	2-15	3	1	3	\$40.32	\$121
<i>15-Year Professional Development Plan for Anti-Cyberbullying Programming</i>						
District Leadership Team	1	6	8	48	\$49.00	\$2,352
School Leadership Team	1	8	8	64	\$32.48	\$2,079
School Leadership Team - New	2	1	8	8	\$32.48	\$260
School Leadership Team - Refresher	2	7	1	7	\$32.48	\$227
District and School Staff - All - Anti-Cyberbullying	2	183	2	366	\$39.91	\$14,606
District and School Staff - All - Restorative Practice	2	183	2	366	\$39.91	\$14,606
District and School Staff - 60% - Community Building	2	110	8	880	\$39.91	\$35,117
District and School Staff - 20% - Responsive & Harm	2	37	16	592	\$39.91	\$23,624
District and School Staff - 5% - Restorative Conferencing	2	9	16	144	\$39.91	\$5,746

Attachment D.4 Budget Costs for Training and Development: Breathitt County School District

1	2	3	4	5	6	7
Role	Training Plan Year	Number to Train	Training Hours per Person	Total Training Hours	Average Hourly Rate	Annual Cost
Peer Coordinators and Peers	2	2	8	16	\$35.60	\$570
School Leadership Team - New	3-15	1	8	8	\$32.48	\$260
School Leadership Team - Refresher	3-15	7	1	7	\$32.48	\$227
District and School Staff - New - Anti-Cyberbullying	3-15	18	2	36	\$39.91	\$1,437
District and School Staff - New - Restorative Practice	3-15	18	2	36	\$39.91	\$1,437
District and School Staff - New - Community Building	3-15	11	8	88	\$39.91	\$3,512
District and School Staff - New - Responsive & Harm	3-15	4	16	64	\$39.91	\$2,554
District and School Staff - New - Restorative Conferencing	3-15	1	16	16	\$39.91	\$638
Peer Coordinators and Peers - New	3-15	0	8	0	\$35.60	\$0
<i>15-Year Professional Development Plan for Family Engagement and Education Workshops on Social Media Use</i>						
Director of Family Engagement and Education	1	1	40	40	\$49.00	\$1,960
School Family Engagement Specialist	1	4	10	40	\$28.38	\$1,135
School Counselors - Supporting Workshops	1	1	4	4	\$42.73	\$171
School Family Engagement Specialist - New	2	0	10	0	\$28.38	\$0
School Counselors - Supporting Workshops - Remainder	2	7	4	28	\$42.73	\$1,196
School Family Engagement Specialist - New	3-15	0	10	0	\$28.38	\$0
School Counselors - Supporting Workshops - New	3-15	1	4	4	\$42.73	\$171
School Family Engagement Specialist - Refresher	3-15	4	2	8	\$28.38	\$227
School Counselors - Supporting Workshops - Refresher	3-15	7	2	14	\$42.73	\$598
<i>15-Year Professional Development Plan for Clinical Assessment and Intervention Skills for Social Media-Related Mental Health Concerns</i>						
Director of Student Mental Health	1	1	100	100	\$49.00	\$4,900
School Counselors	1	6	20	120	\$42.73	\$5,127
School-Based Mental Health Clinicians	1	3	20	60	\$55.77	\$3,346
School Psychologists	1	3	20	60	\$55.77	\$3,346
School-Based Therapists	1	2	20	40	\$55.77	\$2,231
Crisis Intervention Specialists	1	4	20	80	\$35.04	\$2,803
School Counselors - New	2-15	1	20	20	\$42.73	\$855
School-Based Mental Health Clinicians - New	2-15	0	20	0	\$55.77	\$0
School Psychologists - New	2-15	0	20	0	\$55.77	\$0
School-Based Therapists - New	2-15	0	20	0	\$55.77	\$0
Crisis Intervention Specialists - New	2-15	0	20	0	\$35.04	\$0
School Counselors- Refresher Training	2-15	6	4	24	\$42.73	\$1,025
School-Based Mental Health Clinicians - Refresher Training	2-15	3	4	12	\$55.77	\$669
School Psychologists - Refresher Training	2-15	3	4	12	\$55.77	\$669
School-Based Therapists - Refresher Training	2-15	2	4	8	\$55.77	\$446
Crisis Intervention Specialists - Refresher Training	2-15	4	4	16	\$35.04	\$561

Notes and sources

1-4 Training and ongoing professional development requirements for the strategic plan

Number of Schools (23-24)	4
Number of Students (District-Wide) (23-24)	1,579
Number of District Employees (23-24)	137
Number of Teachers (23-24)	110
Number of New Hires	46
Number of Middle and High Schools	2

For new hires, *see* Attachment C.4 Column 7 of this Report

For position counts in Column 3, I round to the nearest whole number. In some cases the results are a 0 total for position count, or totals that are marginally different from strategic plan totals.

For all other figures, *see* Amended Plaintiff Fact Sheet, in this matter, May 12, 2025

See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; *see also* Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025

5 = Column 3 * Column 4

6 D.5 Column 4

7 = Column 5 * Column 6

Attachment D.5 Budget Compensation Rates for Training and Development: Breathitt County School District

1	2	3	4
Role	Average Annual Compensation	Hours per Year	Average Hourly Rate
<i>15-Year Plan for Social Media Policies and Staff Professional Development</i>			
District Leadership Team			\$49.00
Director of Digital Literacy	\$101,918	2080	\$49.00
Director of Digital Safety	\$101,918	2080	\$49.00
Director of Life Skills Education	\$101,918	2080	\$49.00
Director of Mental Health Literacy	\$101,918	2080	\$49.00
Director of Student Mental Health	\$101,918	2080	\$49.00
Director of Family Engagement and Education	\$101,918	2080	\$49.00
School Leadership Team			\$32.48
Digital Literacy Specialist	\$83,863	2080	\$40.32
IT Staff or Educational Technology Specialist	\$51,247	2080	\$24.64
District and School Staff*			\$39.91
District Administrators	\$101,918	2080	\$49.00
Teachers	\$72,960	1733	\$42.09
Health Care Workers	\$80,813	1733	\$46.62
All Other	\$38,486	2080	\$18.50
<i>15-Year Professional Development Plan for Digital Literacy</i>			
District Leaders			\$49.00
Director of Digital Literacy	\$101,918	2080	\$49.00
Director of Digital Safety	\$101,918	2080	\$49.00
Digital Literacy Specialist	\$83,863	2080	\$40.32
<i>15-Year Professional Development Plan for Life Skills Programming</i>			
District Leaders			\$49.00
Director of Life Skills Education	\$101,918	2080	\$49.00
Director of Student Mental Health	\$101,918	2080	\$49.00
Life Skills Specialist	\$60,734	1733	\$35.04
Teachers	\$72,960	1733	\$42.09
<i>15-Year Professional Development Plan for Mental Health Literacy</i>			
District Leaders			\$49.00
Director of Mental Health Literacy	\$101,918	2080	\$49.00
Director of Student Mental Health	\$101,918	2080	\$49.00
Mental Health Literacy Specialist	\$83,863	2080	\$40.32
<i>15-Year Professional Development Plan for Anti-Cyberbullying Programming</i>			
District Leadership Team			\$49.00
Director of Digital Literacy	\$101,918	2080	\$49.00
Director of Digital Safety	\$101,918	2080	\$49.00
Director of Life Skills Education	\$101,918	2080	\$49.00
Director of Mental Health Literacy	\$101,918	2080	\$49.00

Attachment D.5 Budget Compensation Rates for Training and Development: Breathitt County School District

1	2	3	4
Role	Average Annual Compensation	Hours per Year	Average Hourly Rate
Director of Student Mental Health	\$101,918	2080	\$49.00
Director of Family Engagement and Education	\$101,918	2080	\$49.00
School Leadership Team			\$32.48
Digital Literacy Specialist	\$83,863	2080	\$40.32
IT Staff or Educational Technology Specialist	\$51,247	2080	\$24.64
District and School Staff*			\$39.91
District Administrators	\$101,918	2080	\$49.00
Teachers	\$72,960	1733	\$42.09
Health Care Workers	\$80,813	1733	\$46.62
All Other	\$38,486	2080	\$18.50
Peer Coordinator	\$74,057	2080	\$35.60
<i>15-Year Professional Development Plan for Family Engagement and Education Workshops on Social Media Use</i>			
Director of Family Engagement and Education	\$101,918	2080	\$49.00
Family Engagement Specialist	\$59,035	2080	\$28.38
School Counselor	\$74,057	1733	\$42.73
<i>15-Year Professional Development Plan for Clinical Assessment and Intervention Skills for Social Media-Related Mental Health Concerns</i>			
Director of Student Mental Health	\$101,918	2080	\$49.00
School Counselor	\$74,057	1733	\$42.73
School-Based Mental Health Clinician	\$96,670	1733	\$55.77
School Psychologist	\$96,670	1733	\$55.77
School-Based Therapist	\$96,670	1733	\$55.77
Crisis Intervention Specialist	\$60,734	1733	\$35.04

Notes and sources

1 See Expert Report of Dr. Sharon Hoover, in this matter, May 16, 2025; *see also* Expert Report of Dr. Sharon Hoover, in this matter, May 18, 2025

2 See Attachment C.4 Column 6 and Attachment E.2 Column 4 of this Report

3 Administrators and Other Staff: 40 hours per week, 52 weeks

Teachers and Support Staff: 40 hours per week, 43.3 weeks

4 = Column 2 / Column 3

Category rates are calculated as an average of positions

*I adjust hourly rates for trainings that include all staff using ratios derived in Attachment E.2 Column 6

ATTACHMENT E

Attachment E.1 BLS Annual Compensation for Existing Position Types: Breathitt County School District

1	2	3	4	5	6
Job	Average Annual Salary	Estimated Fringe Cost	Average Annual Compensation	Position Count	Percent of Total Staff
<i>Existing Position Types</i>					
District Administrators	\$79,740	\$12,543	\$92,283	8	6%
Teachers	\$52,068	\$8,190	\$60,258	108	79%
Health Care Workers	\$52,214	\$8,213	\$60,428	5	4%
All Other	\$35,303	\$5,553	\$40,857	16	12%

Notes and sources

- 1 Existing district and school staff position types
- 2 Representative average annual salary for East Kentucky nonmetropolitan area
U.S. Bureau of Labor Statistics, "Occupational Employment and Wage Statistics (OEWS) Tables: Metropolitan and nonmetropolitan area," May 2024, (<https://www.bls.gov/oes/tables.htm>)
Average Annual Salary for School Psychologists is from OEWS Tables for the State of Kentucky
- 3 Fringe benefits as a percent of annual salary: 15.73%
Calculated as Insurance / Wages and Salaries using the national average employer cost for Primary, Secondary, and Special Education School Teachers, or 7.63 / 48.50
I conservatively exclude all other benefit categories
U.S. Bureau of Labor Statistics, "Employer Costs for Employee Compensation - December 2024," March 14, 2025, p. 5
(<https://www.bls.gov/news.release/pdf/ecec.pdf>)
- 4 = Column 2 + Column 3
- 5 Position Counts were obtained from the following sources:
Total Number of Employees, Teachers, and Health Care Workers (on-campus and off-campus) *see* Amended Plaintiff Fact Sheet, in this matter, May 12, 2025
District Administrators *see* NCSMH, "SHAPE District Profile," Breathitt County School District
All Other Employees = Total Employees - Administrators - Teachers - Health Care Workers
Total Number of Employees (23-24): 137
- 6 = Column 5 / Total Number of Employees (23-24)

Attachment E.2 Budget Annual Compensation for Existing Position Types: Breathitt County School District

1	2	3	4	5	6
Job	Average Annual Salary	Estimated Fringe Cost	Average Annual Compensation	Position Count	Percent of Total Staff
<i>Existing Position Types</i>					
District Administrators	\$75,210	\$26,707	\$101,918	8	6%
Teachers	\$53,841	\$19,119	\$72,960	108	79%
Health Care Workers	\$59,636	\$21,177	\$80,813	5	4%
All Other	\$28,401	\$10,085	\$38,486	16	12%

Notes and sources

- 1 Existing district and school staff position types
- 2 Representative average annual salary for Breathitt County School District 2023-2024 School Year
 - The average salary for newly hired Directors is used as a proxy for District Administrators (see Attachment C.4 of this Report)
 - The average salary for Kindergarten, Elementary, Middle & High School Teachers is used as a proxy for Teachers (BREATHITT00313973)
 - The average salary for newly hired School Psychologists, School Counselors, School-Based Therapists, Crisis Intervention Specialists, Digital Literacy Specialists, Life Skills Specialists, School-Based Mental Health Clinicians, Peer Coordinator and Mental Health Literacy Specialists is used as a proxy for Health Care Workers (see Attachment C.4 of this Report)
 - The average salary for Bus Drivers, Custodians, Mechanics, Secretaries is used as a proxy for All Other (BREATHITT00313973)
- 3 Fringe benefits as a percent of annual salary: 35.51%
This figure was provided to me by counsel.
- 4 = Column 2 + Column 3
- 5 Position Counts were obtained from the following sources:
Total Number of Employees, Teachers, and Health Care Workers (on-campus and off-campus) *see* Amended Plaintiff Fact Sheet, in this matter, May 12, 2025
District Administrators *see* NCSMH, "SHAPE District Profile," Breathitt County School District
All Other Employees = Total Employees - Administrators - Teachers - Health Care Workers
Total Number of Employees (23-24): 137
- 6 = Column 5 / Total Number of Employees (23-24)